13015530-12701-1-1*

Macon County Tax Administration
5 West Main Street
Franklin, NC 28734

MACON COUNTY, NORTH CAROLINA
REAL PROPERTY REAPPRAISAL NOTICE

THIS IS NOT A BILL

PIN #	Date of Notice
6527375393	FEBRUARY 10, 2023

Acreage	Property Description
20.750 AC	TR #4 E B MAY ESTATE

Land Value	Building Value	Market Value
$132,560	$6,890	$139,450

Deferred Amount *	Assessed Value
$0	$139,450

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BISHOP, ROBIN LYNNE MAY
50 RANDOLPH AVE
FLAT ROCK NC 28731-8602

*Deferred amount is for properties in the Present Use Value program:

Macon County has reappraised all real property as required by North Carolina General Statute (NCGS) 105-286. Pursuant to Chapter 105, Subchapter II of the NCGS, the assessed value above is the market value of the property as of January 1, 2023. The last countywide reappraisal was as of January 1, 2019.

DETACH ONLY IF YOU WISH TO APPEAL THE VALUE OF THIS NOTICE, PLEASE RETAIN TOP OF FORM FOR YOUR RECORDS.

MACON COUNTY INFORMAL REVIEW FORM

If you wish to appeal the value of this notice, you must complete this form and return it by 03/13/2023 Macon County reappraisal personnel will review your assessed value based on the information provided on this form. A change in value will be considered if the owner can demonstrate that the assessed value is more/less than the market value as of 01/01/2023, or is inconsistent with the value of similar properties. Please see the back of this notice for additional information.

APPEALS WILL NOT BE TAKEN BY TELEPHONE

PIN Number	Acreage	Prop. Desc.		Date of Notice
6527375393	20.750 AC	TR #4 E B MAY ESTATE		FEBRUARY 10, 2023
Land Value	**Building Value**	**Market Value**	*** Deferred Amount**	**Assessed Value**
$132,560	$6,890	$139,450	$0	$139,450

The informal review may result in the value being: unchanged, reduced, or increased

Owners opinion of the market value as of 01/01/2023 $_____

Upon what do you base your opinion? (check as appropriate)

☐ Recent appraisal (attach complete copy)
☐ Recent purchase _____ (date)
☐ Recent construction cost (attach cost information)
☐ Recent asking price (attach copy of listing agreement)
☐ Recent comparable sales (attach information or use table on the reverse of this form)

** Recent is considered between 01/01/2022 and 12/31/2022*

Comments:

_____

_____

_____

Income Information: (Commercial and Rental Property Only)

** Please attach copies of information supporting your opinion of value.*

Gross rent amount $_____ per year, expenses $_____ per year, term of lease: _____

Utilities included: _____ ** Attach income and expense statements for previous 3 years*

_____ _____ _____ _____
Owner's Signature | Date | Phone Number | Email

(If agent or representative of owner, please attach Power of Attorney Form)
Return this form only if you wish to have your assessed value reviewed.

11743PREV 2/6/23 PMS 199, K Perf. 3.5

Standards for Appraisal and Assessment: North Carolina General Statute 105-283, Uniform Appraisal Standards states, "All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

Informal Review Process: If you wish to appeal the value of this notice, you must complete, in its entirety; the Informal Review Form and return it to the Macon County Tax Administration Office by mail or drop off no later than 03/13/2023. A change in value will be considered if the owner can demonstrate that the assessed value is more/less than market value as of 01/01/2023, or is inconsistent with the value of similar properties.

Grounds for Review or Appeal Cannot Include the Following:

- The percentage of increase over the previous reappraisal.
- The percentage of increase as compared to the average countywide increase or decrease.
- Your financial ability to pay the anticipated tax.

Market Value is Not:

- Actual or Historic Cost
- Condemnation Value
- Forced Sale/Foreclosure
- Liquidation Value or Salvage Value
- Aesthetic Value
- Construction Cost
- Inheritance Value
- Present-Use Value
- Bank Sale
- Depreciated Asset or Book Value
- Insured Value
- Short Sale

Properties are appraised at 100% of market value based on the most recent qualified sales that occurred leading up to the reappraisal date. Not all properties will sell, rent, or be built in the same time frame, but those properties that do can be used to establish typical market rates for those activities. Macon County consists of over 40,000 parcels of real property. In order to reappraise all parcels a process referred to as mass appraisal is employed. Mass appraisal is the process of grouping uniform or similar properties together to ensure fair and equitable property values. Various characteristics of the property are considered during the appraisal process such as location, type of construction, age, replacement cost, various forms of depreciation, zoning, etc.

Comparable Properties:

COMP #1		**COMP #2**		**COMP #3**	
Owner Name		Owner Name		Owner Name	
Physical Address		Physical Address		Physical Address	
Sale Date		Sale Date		Sale Date	
Sale Price		Sale Price		Sale Price	
Sq. Ft.		Sq. Ft.		Sq. Ft.	
Acreage		Acreage		Acreage	
Remarks:		Remarks:		Remarks:	

Board of Equalization and Review: If you disagree with the results of your Informal Review, you have a right to file a formal appeal to the Board of Equalization and Review. You may request an appeal any time prior to the adjournment of the Board of Equalization and Review or within 30 days of your last Notice of Assessed Value. All requests for appeal must be made in writing and on the proper form. Appeal forms are available at the Macon County Tax Assessor's Office or online at https://maconnc.org/Tax.html. Additional information regarding Board of Equalization and Review appeals will be included in your Informal Review Decision Notification. The first meeting of the Board of Equalization and Review must be held no earlier than the first Monday in April and no later than the first Monday in May. Dates and times will be advertised in the local newspaper.

Appeal results will be mailed within 6 – 8 weeks of appeal deadline.

Macon County Tax Administration
https://maconnc.org/Tax.html
(828) 349-2148

*Due to an infllux of phone calls, return calls may take up to 72 business hours.
Additionally, due to COVID restrictions, expect longer wait times for in person visits.